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**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

In re:

SIMON TRANSPORTATION SERVICES INC.

Debtor

02 22906 GEC

Case No.
Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of debtor Simon Transportation Services Inc.'s creditors holding the 20 largest unsecured claims. This list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 case. This list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims.

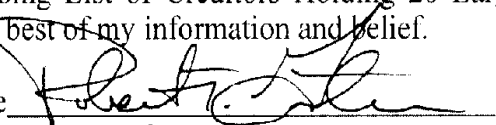
Ambest One Check-- \$138,000 (amount of claim)
Attn: Lynn
PO Box 1211
Franklin, TN 37065
(800) 910-7220

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION

I, the Chief Financial Officer of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding 20 Largest Unsecured Claims and that it is true and correct to the best of my information and belief.

Date: February 25, 2002

Signature


Robert T. Goates
Chief Financial Officer

WA 631772.1



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